

Exhibit 23

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Chen,

I met Michael McMahon in religion class 45 years ago at St. Augustine's School in New City, New York. As I was new to the area, I was shy and didn't know anyone. Mike (As I refer to him) knew everyone. And without much prompting, he started talking with me, and we quickly became friends. To this day, Mike and I are lucky to share a group of 12 very close friends we bonded with from elementary, middle, and high school. We all have a close "family" and "brotherly" bond that now includes wives and children. We have laughed, cried, and loved together for decades. As every friend group has someone who plays a "role," Mike has always been the one with a continuous smile on his face who you can count on for a favor. He is the heart of our group of friends. He has always had an infectious laugh, a genuine love of life, and an inherent desire to help. Mike has never stopped being a model friend that will go the extra mile for you or your family.

When Mike chose to be an NYPD officer, I warned him of the dangers, as well as others. Nothing could stop him. He was committed to law enforcement. What happened in the years following was a shock to me. I never saw Mike as an undercover officer in the most violent parts of the city that he was. I never imagined him receiving medals – likely because I was too young to understand the maturity and bravery needed to excel as a police officer. When friends become heroes you see on TV, there's both pride and disbelief – to me, Mike continued to be the friendly kid who treated me kindly from minute one. His success at the NYPD, right up to the time he was severely injured in the Police chase that ended his career, was a journey for all his friends. Indeed, heroes do not wear capes, and Mike was just that to us all – a real-life celebrity hero.

I vividly recall when he learned he could no longer be a police officer due to his injuries on the job. He loved his career and was devastated. The good-natured prodding from our friends included pushing the "you can retire" theme to ease his mind. We had no impact. His desire to continue with law enforcement was all that mattered. In a way, he was temporarily "lost."

After his retirement, Mike focused on his wife, Martha, and kids. It's worth noting that it was a shocker that our "simple" buddy would marry a highly successful, Emmy award-winning TV actress. None of us saw that coming; however, Martha saw in Mike what we did, a good human being and family man, as evident in her relentless fight to share Mike's innocence with the world.

When Mike began his private detective business, it put a spring in his step and helped heal his injured body and mind. He commonly shared what he could with me about the cases he was working on, like a fan watching Law & Order. The field of Law is seemingly "fun" to him. Mike had a new sense of pride, which was evident in his voice, and he was happy. I initially didn't understand it, thinking, "Why work so hard?" Who Mike was and why he didn't retire became more evident to me years later when his neighbor, Lisa Ross, had a heart attack. He saved her life by implementing CPR for over 20 minutes. This was the moment of clarity for me when I accepted Mike as someone different – I have no other friends who have saved lives. For me, there was a difference between helping strangers on the streets of NYC and saving the life of a person who lives four blocks from me and has broken bread with me at kid's birthday parties.

Before the last four years, as far as I was concerned, Mike was living the dream. The notion of Mike McMahon being arrested for working with the Chinese Government changed that. It felt like a big joke when Mike first told me what happened. I didn't believe him initially; however, his face told a different story. I've never seen a look of deep sadness on his face as long as I know Mike. To me, it was a laughable accusation as "Why" would he ruin his life? Money? That couldn't be. There's enough money. What could possibly motivate working with the Chinese Government? There's no reason to risk anything when you have a fantastic wife, three beautiful, loving kids, and stability that I still search for. The man I know, the hero with proven character, would have made phone calls to his FBI and Government official friends to let them know if he was unknowingly caught up with people who may be a threat to the country. After the Gulf War, I went to the NYC Canyon of Heroes Ticker Tape parade with Mike and cheered for our soldiers proudly with him. Helping our country would be a dream for someone like Mike McMahon; that outcome is considerably more realistic to me than the impossibility of Mike hurting the country.

Since the accusation and trial that followed, the same Mike McMahon who was the heart of our lifelong group of friends is no longer here; it's been pure devastation for our friends and, more importantly, his family. Mike's punishment ALREADY far exceeds the allegations against him that I refuse to believe. Simple, successful, loving, kind people don't get involved with government conspiracies. Mike is a lacrosse coach, loyal friend, devoted husband, and athlete. He is humble, giving, funny, and a good guy. No one who has known him for years will tell you differently. He will be this way long after whatever outcome that faces him unfolds.

While I respect the result of a trial by his peers, the world is better with Mike McMahon in it. He has repeatedly proven that he will sacrifice himself for other human beings and does not need to be in an NYPD uniform. It is within reason for me to believe the world needs more people like Mike McMahon – it just does.

I have a six-year-old son named Hart. Mike and I were playing in the pool with Hart this past summer. I could see the pain in my friend's face and feel it within him as he did his best to make my son smile while playing Marco Polo. At that moment, Mike was still sacrificing for me and my son to make him happy amid the mental imprisonment he's faced. I pray my son grows up to be half the man Mike is today because Mike is one of the best men I have ever met in my life. I trust him with my children. I trust that he knows the difference between wrong and right and will always choose right. And I know he will sacrifice it all for any of us to this day, including those fighting against him if need be. That's what he does; that's what he was born to do. You

can't hurt a good man more dramatically than claiming he is bad. Countless people love this man for simply being a good guy. There's no reason for him to alter his character, as I have witnessed for 45 years. There's been too much pain and punishment already.

Respectfully,

A handwritten signature in cursive script that reads "Dave McLachlan".

Dave McLachlan